

62000

Instructions for TC-62T

General Instructions

If your business rents or leases accommodations for less than 30 consecutive days, you must file this return even if no tax was collected during this filing period.

For detailed information regarding the transient room tax, see Utah Code §59-12-301; Publication 25, *Sales and Use Tax General Information*; and Publication 56, *Sales Tax Information for Lodging Providers*.

Column Instructions

- Column 1 Preprinted locations reflect Tax Commission records for your account.
- Column 2 Preprinted Cnty/City Codes reflect Tax Commission records for your account.
- Column 3 Enter the total taxable charges before sales tax for accommodations. If you have more than one outlet in a locality, combine the taxable charges for those outlets. Add the amounts in column 3 and enter the total at the bottom of the page.
- Column 4 The preprinted number is the tax rate for each locality in column 1. You can find tax rates online at **tax.utah.gov/sales/rates.html**. Verify your location's tax rate before the start of each quarter.

* The tax rate is the transient room tax collected by the Tax Commission. If your business is in a locality that directly collects a portion of the transient room tax, pay the locally collected portion of tax directly to the locality.

- Column 5 Multiply the amounts in column 3 by the tax rate in column 4. Add the amounts in column 5 and enter the total at the bottom of the page. Pay this amount.

Include the amount paid for transient room tax on the Sales Tax Payment Coupon.

Send return and payment to Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0400.

Please return the original. Make a photocopy for your records.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.